

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ALABAMA

2006 APR 28 P 1:09  
UNITED STATES OF AMERICA,  
Petitioner, )  
v. ) DEBRA P. HACKETT, CLK  
U.S. DISTRICT COURT  
MIDDLE DISTRICT ALA.  
Civil Action No. 1:06mc3297-MHT  
BARRY S. FORD,  
Respondent. )

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Brenda Cauley is a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Compliance Gulf States Area of the Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. section 301.7602-1.

3. The respondent, Barry S. Ford, resides at 1704 Trawick Road; Dothan, Alabama 36305-7136, within the jurisdiction of this Court.

4. Revenue Officer Brenda Cauley is conducting an investigation into the tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001 as set forth in the Declarations of Revenue Officers Brenda Cauley and Michael L. Hicks attached hereto as Exhibits 1 and 2, respectively.

5. The respondent, Barry S. Ford, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On November 9, 2004, an Internal Revenue Service summons was issued by Revenue Officer Brenda Cauley directing the respondent, Barry S. Ford, to appear before Revenue Officer Brenda Cauley on November 30, 2004, at 10:00 a.m. to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was personally served on the respondent, Barry S. Ford, by Brenda Cauley, Revenue Officer, on November 9, 2004. The summons is attached hereto and incorporated herein as Exhibit 3.

7. On November 30, 2004, the respondent, Barry S. Ford, did not appear in response to the summons. Respondent's refusal to comply with the summons continues to date as set forth in the

Declarations of Revenue Officers Brenda Cauley and Michael L. Hicks attached hereto as Exhibit 1 and 2.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001 as is evidenced by the Declaration of Brenda Cauley attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Barry S. Ford, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Barry S. Ford, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as

is required and called for by the terms of the summons before Revenue Officer Brenda Cauley or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Brenda Cauley, or any other proper officer or employee of the Internal revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted this the 26<sup>th</sup> day of April, 2006.

LEURA G. CANARY  
United States Attorney

By: 

R. RANDOLPH NEELEY  
Assistant United States Attorney  
Bar Number: 9083-E56R  
Post Office Box 197  
Montgomery, AL 36101-0197  
Telephone No.: (334) 223-7280  
Facsimile No.: (334) 223-7418  
**E-mail: rand.neeley@usdoj.gov**